

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Chapter 7
)
WALTER A. RADLOFF, III, and) Case No. 07 B 02761
KATHY H. POWELL,)
) Hon. Eugene R. Wedoff
Debtors.

NOTICE OF MOTION

PLEASE TAKE NOTICE that on **Wednesday, February 20, 2008, at 9:30 a.m.**, or as soon thereafter as counsel may be heard, we shall appear before the Honorable Eugene R. Wedoff in the Courtroom 744, United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, 219 South Dearborn Street, Chicago, Illinois, or before any other judge who may be sitting in his place and stead, and present the attached **First and Final Motion of Alan D. Lasko & Associates, P.C. for Allowance of Compensation and Expenses**, at which time and place you may appear if you so desire.

RONALD R. PETERSON, not individually but as
chapter 7 Trustee for the bankruptcy estate of
Walter A. Radloff, III, and Kathy H. Powell

By: /s/ Ronald R. Peterson
One of his attorneys

Ronald R. Peterson (2188473)
Michael Kelly (6289908)
Jenner & Block LLP
330 N. Wabash Ave.
Chicago, IL 60611
Telephone: 312-222-9350
Facsimile: 312-527-0484

CERTIFICATE OF SERVICE

I, Ronald R. Peterson, certify that I caused a copy of the foregoing **Notice of Motion and First and Final Motion of Alan D. Lasko & Associates, P.C. for Allowance of Compensation and Expenses** to be served upon the parties on the attached Service List by U.S. Mail, properly addressed and postage prepaid, on February 13, 2008.

/s/ Ronald R. Peterson

Ronald R. Peterson

SERVICE LIST

In re Walter A. Radloff, III and Kathy H. Powell

Case No. 06-05863

ASG
205 Bryant Woods South
Buffalo, NY 14228-3609

AT&T Universal Card
P.O. Box 6901
The Lakes, NV 88901-6901

Academy Collection Service
10965 Decatur Rd.
Philadelphia, PA 19154-3294

Alliance One
1160 Centere Pointe Dr.
Suite #1
Mendota Heights, MN 55120-1270

Alliant Credit Union
11545 W. Touhy
Cleveland, OH 44118

Allied Collection
2000 Warrensville
Holland, MI 49422

Allied Interstate
3000 Corporate Exchange Dr.
5th Fl.
Columbus, OH 43231-7689

American General Financial
P.O. Box 1162
Bridgeview, IL 60455-0162

American Express
Suite 0001
Chicago, IL 60679-0001

American Express Bank FSB
c/o Becket and Lee LLP
P.O. Box 3001
Malvern, PA 19355-0701

Arrow Financial Service
5996 W. Touhy Ave.
Niles, IL 60174-4610

Arthur B. Adler & Associates
25 E. Washington St., #500
Chicago, IL 60602-1703

Associated Recovery Systems
201 W. Grand Ave.
Escondido, CA 92025-2603

B-Line, LLC/NCO Portfolio Management, Inc.
Merchants Management
Mail Stop 550
2101 Fourth Ave., Ste. 1030
Seattle, WA 98121-2317

B-Line, LLC/NCO Portfolio Management, Inc.
Providian
Mail Stop 550
2101 Fourth Ave., Ste. 1030
Seattle, WA 98121-2317

Biehl & Biehl
411 E. Irving Park Rd.
Bensevenville, IL 60106-2230

Business & Professionals
220 Lake Ave. St.
Fort Wayne, IN 46805

CAVC of Colorado, LLC
370 17th St., Ste. 5000
Denver, CO 80202-5690

CBUSASears
8725 W. Sahara Ave.
The Lakes, NV 89163-0001

CRV, Inc.
212 S. 108 Ave.
Omaha, NE 68154-2631

Campbell Kyle & Proffitt
198 S. 9th St.
Noblesville, IN 46060-2619

Capital One FSB
P.O. Box 34631
Seattle, WA 98124-1631

Capital One Mastercard
Processing Center
Des Moines, IA 50363-2200

Capital One Platinum
P.O. Box 6000
Seattle, WA 98190-6000

Capital One Services
P.O. Box 6000
Seattle, WA 98190-6000

Centennial Wireless
3811 Illinois Rd.
Ste. 212
Fort Wayne, IN 46804-1217

Chase
P.O. Box 15651
Wilmington, DE 19886-5651

Chase Platinum Visa
P.O. Box 52195
Phoenix, AZ 85072-2195

Chicago Tribune
P.O. Box 6490
Chicago, IL 60680-6490

Citi Platinum
P.O. Box 6411
The Lakes, NV 88901-6411

Citibank
Attn: Bankruptcy Dept.
701 E. 60th North
Sioux Falls, SD 57104-0493

Citibank/sears
P.O. Box 6189
Sioux Falls, SD 57117-6189

Collect America Ltd.
370 17th St., Ste. 5000
Denver, CO 80202-5690

Collection America
370 17th St., Ste. 5000
Denver, CO 80202-5690

Comprehensive Collection Serv.
P.O. Box 2503
East Lansing, MI 48226-2503

ER Solutions, Inc.
P.O. Box 9004
Renton, WA 98057-9004

F&W Inc.
500 W. Madison
Chicago, IL 60661-2572

First Performance Recovery
600 Pilot Rd.
Las Vegas, NV 89119-9010

Fleet
P.O. Box 15480
Wilmington, DE 19850-5480

Household Credit Service
P.O. Box 17051
Baltimore, MD 21297-1051

Jaffe & Asher LLD
600 Third Ave.
New York, NY 10016-1901

MBNA America
P.O. Box 15137
Wilmington, DE 19886-5137

Maryland National Bank
c/o Scott Lowery, PC and Atty.
10375 E. Harvard Ave.
Ste. 410
Denver, CO 80231-3967

Mercy Physician Billing
3502 Eagle Way
Chicago, IL 60678-0001

Monogram Bank N. America
P.O. Box 17054
Wilmington, DE 19884-0001

NCO Financial
507 Prudential Rd.
Hampton, VA 23666

National Asset Recovery
2880 Dresden Dr.
Ste. 200
Atlanta, GA 30341-3920

Parkview Hospital
2200 Randallia Dr.
Fort Wayne, IN 46805-4699

Home Depot
P.O. Box 689100
Des Moines, IA 50368-9100

Indiana Physical Therapy
7309 W. Jefferson
Fort Wayne, IN 46804-6237

Komyatte & Associates
9650 Gordon Dr.
Highland, IN 46322-2909

Malcolm S. Gerald and Associates, Inc.
332 S. Michigan Ave.
Ste. 514
Chicago, IL 60604-4318

Medical Business Bureau
P.O. Box 1219
Park Ridge, IL 60068-7219

Midland Credit Management
P.O. Box 939019
San Diego, CA 92193-9019

NCO Fin/99
507 Prudential Rd.
Horsham, PA 19044-2308

National Action Financial Services
3587 Parkway Lane
Norcross, GA 30092-2872

Orthopaedics Northeast
7309 W. Jefferson
Fort Wayne, IN 46804-6237

Patients 1st ER Medical Consultants PC
c/o Richard P. Komyatte & Assoc.
John R. Edwards
9650 Gordon Dr.
Highland, IN 46322-2909

Patients First Emergency Medical
P.O. Box 869359
Plano, TX 75086-9359

Providian
P.O. Box 660433
Dallas, TX 75266-0433

Redi Med
315 E. Cook Rd.
Fort Wayne, IN 46825-3311

Rush University
1725 W. Harrison
Chicago, IL 60612-3841

Sams Club
P.O. Box 981400
El Paso, TX 79998-1400

Sprint PCS
P.O. Box 219349
Kansas City, MO 64121-9349

St. Macy's Medical Center
111 W. 10th St.
Hobart, IN 46342-5990

Target
P.O. Box 59231
Minneapolis, MN 55459-0231

Target Nb
P.O. Box 9475
Minneapolis, MN 55400-9475

Trustmark Recovery Services
P.O. Box 100
Schererville, IN 46375-0100

Plaza Associates
P.O. Box 2769
New York, NY 10116-2769

RCN
P.O. Box 747089
Pittsburgh, PA 15274-7089

Richard D. Komyatte
9650 Gordon Dr.
Highland, IN 46322-2909

Sam's Club
P.O. Box 130306
Roswell, GA 30076

Sears
P.O. Box 182149
Columbus, OH 43218-2149

St. Mary Medical Center
111 W. 10th St.
Hobart, IN 46342-5990

Steven Powell
106 Westminster
Noblesville, IN 46060-4240

Target National Bank (f.k.a. Retailers
National)
Target Visa
c/o Weinstein & Riley, P.S.
2101 Fourth Ave., Ste. 900
Seattle, WA 98121-2339

Trustmark Recovery Services
541 Otis Bowden Dr.
Munster, IN 46321-4158

UN Coll Tol
5620 Southwyck Blvd.
Toledo, OH 43614-1501

United Air Ecu
P.O. Box 66945
Chicago, IL 60666-0945

Union Plus Mastercard
P.O. Box 17051
Baltimore, MD 21297-1051

University Pathologist
5620 Southwyck Blvd.
Suite 206
Toledo, OH 43614-1501

Unvl/citi
P.O. Box 6241
Sioux Falls, SD 57117-6241

(p) Volkswagen Credit Union
1401 Franklin Blvd.
Libertyville, IL 60048-4460

WFNNB/Victoria's Secret
P.O. Box 182128
Columbus, OH 43218-2128

Washington Mutual
P.O. Box 660548
Dallas, TX 75266-0548

West Asset Management
P.O. Box 2548
Sherman, TX 75091-2548

World Financial Network National Bank
Victoria's Secret
c/o Weinstin & Riley, P.S.
2101 Fourth Ave., Ste. 900
Seattle, WA 98121-2339

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Alan D. Lasko Associates, P.C.
29 South LaSalle Street
Suite 1240
Chicago, IL 60603

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P.O. Box 617573
Chicago, IL 60661-7573

Kerrie S. Neal
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20 N. Clark St.
Ste. 600
Chicago, IL 60602-4184

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P.O. Box 617573
Chicago, IL 60661-7573

William T. Neary
Office of the U.S. Trustee, Region 11
227 W. Monroe St.
Ste. 3350
Chicago, IL 60606-5025

Sebastian L. Pandolfo
First Vice President
GPC Core Litigation
Office of the General Counsel
222 Broadway, 14th Floor
New York, NY 10038

Merrill Lynch
Attn: Matthew Shinn
130 West Main Street
Fort Wayne, IN 46802

Merrill Lynch
Attn: Diann Rinker
130 West Main Street
Fort Wayne, IN 46802

Douglas K. Runyan
1220 Lincoln Highway East
P.O. Box 246
New Haven, IN 46774

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	
Estate of Walter A. Radloff, III)	No. 06 B 05863
and Kathy H. Powell)	
)	
75-6819716)	Chapter 7
Debtor)	
)	Hon. Eugene Wedoff

**FIRST AND FINAL APPLICATION
OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, request first and final compensation of \$1,530.00 and expenses of \$10.10 for the time period from July 18, 2007 through February 12, 2008. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached as Exhibit A is the Affidavit pursuant to Bankruptcy Rule 2016.

GENERAL

The Debtor filed a petition under Chapter 7 of the Federal Bankruptcy Code on or about May 22, 2006 and a Trustee was appointed. On July 18, 2007, Alan D. Lasko & Associates, P.C. was approved by the Court issued as the accountants for the Trustee. Reflected in this fee petition is the Applicant's time for the preparation of the Estate's year 2007 income tax returns.

A recap of compensation requested is as follows:

	<u>Amount</u>
Billing	\$ 103.00
Year-End Work	<u>1,427.00</u>
	<u><u>\$ 1,530.00</u></u>

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA

Mr. Lasko has worked primarily in the bankruptcy field over the last 23 years. He brings his 32 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA). Mr. Lasko is also a member of the American Bankruptcy Institute, the National Association of Bankruptcy Trustees, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

James Delahunt, JD, CPA, MST – Tax Manager

Mr. Delahunt has worked primarily in the field of taxation for over 28 years. He has worked in most areas of taxation, including but not limited to, business returns, individual returns, as well as estates and trusts. Mr. Delahunt has worked in the field of insolvency during this time period as well. Mr. Delahunt is an attorney and a certified public accountant and has his Masters in Taxation. He is a member of the American Bar Association, American Institute of Certified Public Accountants and Illinois CPA Society.

Susan J. Kilgore, CPA – Manager

Ms. Kilgore has 31 years of experience working as a manager and staff person in public accounting. She has worked for a large and small accounting firm over this period. She has substantial experience working primarily with commercial accounts of all sizes performing audits and year-end accounting and tax preparation. She also has worked with a variety of different types of for-profit and not-for-profit companies. She has an undergraduate degree in accounting and achieved the National Honor Society for Business Administration while in school. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Tricia Kong – Staff

Ms. Kong is a first-year staff person performing accounting and tax services. Ms. Kong has a Masters in Accounting from the University of Illinois at Chicago and a Bachelor's of Commerce from the University of Alberta, Edmonton.

STAFF – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

BREAKDOWN BY CATEGORIES

The categories in this Application as listed below:

BILLING

The Applicant has incurred 1.2 hours in the preparation of this fee Application.

Cost	<u>\$103.00</u>
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A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.2	\$ 240.00	\$ 48.00
C. Wilson, Staff	<u>1.0</u>	55.00	<u>55.00</u>
	<u>1.2</u>		<u>\$ 103.00</u>

YEAR-END WORK

The Applicant incurred 11.4 hours in the preparation of the Estate's 2007 workpapers and year-end tax returns.

The work also included the following:

- Calls to Trustee's counsel and Trustee regarding documents to obtain.
- Summarized Trustee's cash receipts and disbursements.
- Prepared Internal Revenue Service 60-day determination letter for 2007.
- Estimated time to prepare Estate's information tax returns.

Cost \$1,427.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	2.9	\$ 240.00	\$ 696.00
T. Kong, Staff	<u>8.5</u>	86.00	<u>731.00</u>
	<u>11.4</u>		<u>\$ 1,427.00</u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

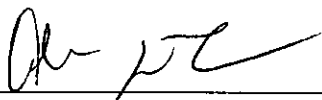
Owner	\$185	-	\$240
Manager/Director	150	-	185
Supervisors	130	-	150
Senior	110	-	130
Assistant	40	-	110

EXPENSES

Year-End Work \$ 10.10

CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested first and final compensation of \$1,530.00 and expenses of \$10.10 should be allowed for services by your Applicant for the period July 18, 2007 through February 12, 2008.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
29 South LaSalle Street
Suite 1240
Chicago, Illinois 60603
(312) 332-1302

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)
)
Estate of Walter A. Radloff, III) No. 06 B 05863
and Kathy H. Powell)
)
75-6819716) Chapter 7
Debtor)
) Hon. Eugene Wedoff

AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

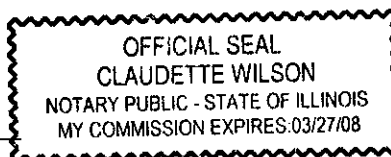
1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for Ronald R. Peterson, Chapter 7 Trustee in this case ("Trustee").
2. I have read the first and final Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has not previously received payments for services rendered in connection with this case from the Trustee. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.

FURTHER AFFIANT SAYETH NOT.


Alan D. Lasko

Subscribed and Sworn to before me
this 12th day of February, 2008.


Notary Public



2/12/2008

Alan D. Lasko & Associates, P.C.

10:49 AM

Pre-bill Worksheet

Page 1

Selection Criteria

Client Selection	Include: Radloff III.002; Radloff III.012
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Nickname Radloff III.002 | 2681
 Full Name Estate of W. Radloff III & K. Powel
 Address c/o Ronald Peterson, Trustee
 One IBM Plaza
 Suite 3800
 Chicago IL 60611-7603

Phone 1
 Phone 3
 In Ref To
 Fees Arrg.
 Expense Arrg.
 Tax Profile
 Last bill
 Last charge
 Last payment

tax prep
 By billing value on each slip
 By billing value on each slip
 Exempt

Phone 2
 Phone 4

2/11/2008

Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/4/2008 61426	A. Lasko 800 review of data received from trustee and set up staff to begin year 07 tax work of estate	240.00	0.90	216.00	Billable
2/5/2008 61468	T. Kong 800 preparing work papers for 2007 tax return	86.00	2.80	240.80	Billable
2/6/2008 61494	T. Kong 800 preparation of year end income tax returns - 2007	86.00	2.10	180.60	Billable
2/7/2008 61531	T. Kong 800 preparation of workpapers and tax returns - 2007 corrections and additions	86.00	2.10	180.60	Billable
2/7/2008 61536	A. Lasko 800 review of year 2007 workpapers and tax returns	240.00	0.90	216.00	Billable
2/8/2008 61544	A. Lasko 800 preparation of irs 60 day letter	240.00	0.20	48.00	Billable
2/8/2008 61545	A. Lasko 800 sign off of federal and state income tax returns for 2007	240.00	0.50	120.00	Billable
2/11/2008 61653	T. Kong 800 Estimated time to prepare estate's information tax returns and cover letter to trustee	86.00	1.50	129.00	Billable
2/11/2008 61654	A. Lasko 800 Estimated time to review estate's information tax returns and cover letter to trustee	240.00	0.40	96.00	Billable

2/12/2008

Alan D. Lasko & Associates, P.C.

10:49 AM

Pre-bill Worksheet

Page 2

Radloff III.002:Estate of W. Radloff III & K. Powel (continued)

		Amount	Total
TOTAL	Billable Fees	11.40	\$1,427.00

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
2/8/2008 61546	A. Lasko 105 postage - mailed returns to trustee	2.50	1.000	2.50	Billable
2/8/2008 61547	A. Lasko 115 photocopy costs 76 @ \$.10 re: copies of federal nd state tax returns and irs 60 day copy and letter	7.60	1.000	7.60	Billable

TOTAL	Billable Costs	\$10.10
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Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$1,427.00	
Total of Fees (Time Charges)		\$1,427.00
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$10.10	
Total of Costs (Expense Charges)		\$10.10
Total new charges		\$1,437.10
New Balance Current	\$1,437.10	
Total New Balance		\$1,437.10

2/12/2008
10:49 AM

Alan D. Lasko & Associates, P.C.

Pre-bill Worksheet

Page 3

Nickname Radloff III.012 | 2682
 Full Name Estate of W. Radloff III & K. Powel
 Address c/o Ronald Peterson, Trustee
 One IBM Plaza
 Suite 3800
 Chicago IL 60611-7603

Phone 1
 Phone 3
 In Ref To fee petition
 Fees Arrg. By billing value on each slip
 Expense Arrg. By billing value on each slip
 Tax Profile Exempt
 Last bill
 Last charge 2/12/2008
 Last payment Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/12/2008 61658 800	C. Wilson Prepare fee petition.	55.00	1.00	55.00	Billable
2/12/2008 61660 800	A. Lasko prepared fee petition	240.00	0.20	48.00	Billable
TOTAL Billable Fees			1.20	\$103.00	

Total of billable expense slips

\$0.00

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$103.00	
Total of Fees (Time Charges)		\$103.00
Total of Costs (Expense Charges)		\$0.00
Total new charges		\$103.00
New Balance Current	\$103.00	
Total New Balance		\$103.00